

ABSTRACT OF THE DISCLOSURE

The following fluorine-containing compound is presented which is capable of providing dry soil resistance when incorporated to a water and oil repellent.

- 5 $R^{f1}R^2OCOCH_2CHR^1COOR^3R^{f2}$ (wherein each of R^{f1} and R^{f2} which are independent of each other, is a C_{3-22} polyfluoroalkyl group, R^1 is a hydrogen atom or a C_{1-10} alkyl group, and each of R^2 and R^3 which are independent of each other, is a C_{1-4} alkylene group, etc.).

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